

STATE OF NEW JERSEY - DIVISION OF TAXATION
Sales & Use Tax Energy ReturnRETURN PERIOD
ENDING

This return is for the Quarter Ending _____ and is due on _____

Note: Do not report negative amounts on this return

Mail return to: State of New Jersey, Division of Taxation, Revenue Processing Center, Sales Tax-Energy, PO Box 631, Trenton, NJ 08646-0631

Schedule E below must be completed before completing column (A) Energy.		(A) Energy		(B) Non-Energy	
Read entire instructions before completing this form.					
1.	Total Non-Energy Gross Receipts for Quarter (Exclude Energy Receipts entered on Schedule E)			00	
2.	Less Deductions (DO NOT include Exempt Energy Sales on this line.)			00	
3.	Non-Energy Gross Receipts Subject to Tax (Subtract Line 2 from Line 1)			00	
4.	Tax Due Column A (Enter amount from Schedule E, Line 6)				
	Tax Due Column B (Multiply line 3 by .07)				
5.	Sales Tax Collected				
6.	Sales Tax Due (Enter greater of Line 4 or Line 5 in each column.)				
7.	Use Tax Due				
8.	Total Tax Due (Add Line 6 and Line 7 in each column)				
9.	Total Monthly Payments (Enter amounts remitted by EFT or otherwise)				
10.	UTUA Credit (Electricity and/or natural gas marketers/non-utilities enter ZERO) (See instructions)				
11.	Quarterly Tax Due* (Column A: Line 8 minus Line 9 and 10) (Column B: Line 8 minus Line 9)				
12.	Overpayment Credit If line 9 plus line 10 is greater than line 8 enter overpayment.				
Schedule E		(a) Electricity		(b) Natural Gas	
1.	Total Gross Receipts for Sales and Transportation of Energy (Include Sales Tax)		00		00
2.	Less Deductions (Exempt Energy Tax)		00		00
3.	Energy Gross Receipts Subject to Tax (Subtract Line 2 from Line 1)		00		00
4.	Adjusted Gross Receipts (Divide Line 3 Column a, b and c by 1.07)				
5.	Tax Due (Subtract Line 4 from Line 3)				
6.	Total Combined Tax Due (Add Line 5 Columns a, b and c and enter total amount here and on the Return Column A Line 4)				

*Payments are to be made via EFT. Use TXP TAX TYPE CODE "04155" for Column (A) Energy, Line 11, Quarterly Tax Due.
Use TXP TAX TYPE CODE "04165" for Column (B) Line 11, Quarterly Tax Due.

I verify and/or affirm that all information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

Signature

Title

Telephone #

Date

Preparer's Signature

Firm Name

Firm ID #

Telephone #

New Jersey Sales and Use Tax Energy Return
FILING INSTRUCTIONS

This return is to be used by businesses which collect sales tax pursuant to the Energy Tax Reform Act (P.L. 1997, c.162). Report all sale transactions from your business which occurred during the quarterly reporting period covered by the return form. Read these instructions before completing this return. If you need further assistance in completing your return contact the Customer Service Center at (609) 292-6400.

All records and other supporting documents which you used in completing your return should be retained and made available for examination or request by the Division of Taxation or its authorized representatives for at least four years following the filing of your return.

Line 1: TOTAL NON-ENERGY GROSS RECEIPTS: (Column B Only) The receipts to be included are those from all sales of tangible personal property, including the rental, storage and use of tangible personal property; from all sales of services. Receipts from all sale transactions, including exempt transactions, must be included.

Total amounts of installment sales or other sales on credit must be included in the gross receipts for the period during which the sales were consummated by delivery to the purchaser.

RECEIPTS TO BE EXCLUDED:

- Installment payments from previously reported installment sales or other sales on credit.
- Sales tax collections.
- Trade-in allowances.

Adequate records should be maintained showing separately all exclusions from gross receipts.

Line 2: LESS DEDUCTIONS: (Column B Only) - NO deduction may be taken for any amount that has not been included in the Gross Receipts of this return. Deductions may be taken only ONCE.

Line 3: NON-ENERGY GROSS RECEIPTS SUBJECT TO TAX: (Column B Only) - Subtract line 2 from line 1.

Line 4: TAX DUE: (Column A and Column B) - Use the worksheet to complete Columns A and B.

Line 5: SALES TAX COLLECTED: Enter the total amount of tax collected for Column A and Column B. (Tax collected should not be combined)

Line 6: SALES TAX DUE: Enter the greater of line 4 or line 5 for each column.

Line 7: USE TAX DUE: Enter use tax due.

Line 8: TOTAL TAX DUE: Add line 6 and 7 for Columns A and B and enter totals.

Line 9: TOTAL MONTHLY PAYMENTS: Enter total amount of monthly EFT payments made in the first two months of this quarter. Monthly payments should have included all tax collected at the 7% rate.

Line 10: UTUA CREDIT: (Column A Only) - Enter the amount of credit to be taken for the quarter covered by this return. Gas marketers/non-utilities enter ZERO. **Column B** is not to be used. If the available credit exceeds the tax due for the quarter, the balance will be applied to future quarters. Enter any overpayment on line 12 Column A.

Line 11: QUARTERLY TAX DUE: (Column A) - Subtract line 9 and 10 from line 8 and enter the balance of the tax due for the quarter. **(Column B)** Subtract line 9 from line 8 and enter the balance of the tax due for the quarter. The total amount from Column A and Column B line 11 is the amount which you must remit through Electronic Funds Transfer. If total of line 9 and line 10 is greater than line 8, enter ZERO and show overpayment on line 12.

Line 12: OVERPAYMENT CREDIT: Enter any overpayment from line 10 Column A. The balance entered on this line will be applied to future quarters. Overpayment cannot be used to offset tax due on line 11, Column B, NON-ENERGY.

SCHEDULE E

Line 1: TOTAL GROSS RECEIPTS FOR SALES OF ENERGY
Energy is defined as all retail sales of natural gas and electricity.

Line 2: LESS DEDUCTIONS:

- Sales covered by certificates: Resale Certificate ST-3; Exempt Use Certificate ST-4; Urban Enterprise Zone Energy Sales Tax Certificate UZ-6;

Note: the ST-6E (Direct Pay Permit Energy) Program expired on December 31, 2002. No deductions can be claimed based on the purchaser's issuance of this Permit.

- Sales to the Federal Government and its agencies and instrumentalities, including the United Nations.
- Sales of energy and utility service to a utility formerly subject to taxation under P.L. 1940, c.5, for its own use and consumption.

Line 3: ENERGY GROSS RECEIPTS SUBJECT TO TAX - Subtract line 2 from line 1 for all columns.

Line 4: ADJUSTED GROSS RECEIPTS - Since tax is required to be included in the price, it is necessary to divide receipts by 1.07 to get the actual amount that relates to the charge for the commodity or service.

Line 5: TAX DUE - Subtract line 4 from line 3 and enter totals for Columns A, B and C.

Line 6: TOTAL COMBINED TAX DUE - Add Columns A, B and C line 5 and enter total here and on the return Column A line 4.

PENALTY AND INTEREST

Failure of any taxpayer to file the return ST-50EN by the due date and/or failure to make remittance for the tax due by said date will be subject to penalty and interest as follows:

A) PENALTY CHARGES:

- Late Filing Penalty** - 5% per month or fraction thereof of the balance of tax liability due at original return due date not to exceed 25% of such tax liability. Also a penalty of \$100 for each month the return is delinquent may be imposed.
- Late Payment Penalty** - 5% of the balance of the tax due paid late may be imposed.

B) INTEREST CHARGES:

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

NOTE: The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System, quoted by commercial banks to large businesses on December 1st of the calendar year in which payment was due or redetermined by the Director in accordance with R.S. 54:48-2.

POSTMARK DATE: All New Jersey returns postmarked on or before the due date of the return are considered to have been filed on time. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. The completed return and payment is due the twentieth (20th) day of the month following the quarter for which the tax was collected.